Amendments to the Claims:

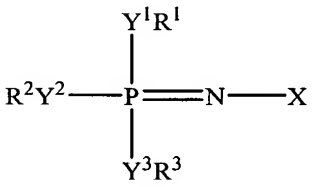
The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A non-aqueous electrolyte cell comprising a non-aqueous electrolyte that contains lithium ions and more than 2.5 % by volume of a phosphazene derivative having a flash point of not lower than 100°C, and a positive electrode, and a negative electrode capable of absorbing and releasing lithium;

wherein the phosphazene derivative is a liquid at room temperature;

wherein the phosphazene derivative is represented by any of the following general formula (1) or (2):

Formula (1)



wherein R^1, R^2 and R^3 each represents a monovalent substituent or a halogen element; X represents an organic group containing at least one element selected from carbon, silicon, germanium, tin, nitrogen, phosphorus, arsenic, antimony, bismuth, oxygen, sulfur, selenium, tellurium and polonium; and Y^1, Y^2 and Y^3 each represent a divalent linking group, a divalent element or a single bond; and in at least one of Y^1R^1, Y^2R^2 and Y^3R^3, Y is a single bond and R is a halogen atom;

Formula (2)

$(PNR^4_2)n$

wherein ~~each~~ R^4 ~~is chosen from a monovalent substituent and a halogen element, and at least one R^4 is~~represents a halogen ~~element~~atom; and n falls between 3 and 15.

2. (Original) The non-aqueous electrolyte cell as claimed in claim 1, wherein the viscosity at 25°C of the non-aqueous electrolyte is at most 10 mPa·s (cP).

3. (Original) The non-aqueous electrolyte cell as claimed in claim 1 or 2, wherein the non-aqueous electrolyte contains an aprotic organic solvent.

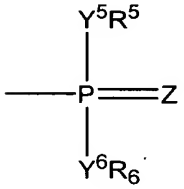
4. (Original) The non-aqueous electrolyte cell as claimed in claim 3, wherein the aprotic organic solvent is a cyclic ester compound.

5. (Original) The non-aqueous electrolyte cell as claimed in claim 4, wherein the cyclic ester compound contains ethylene carbonate or γ-butyrolactone.

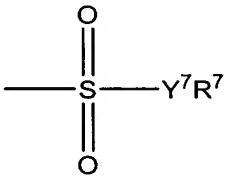
6. (Previously Presented) The non-aqueous electrolyte cell as claimed in claim 4, wherein the cyclic ester compound contains ethylene carbonate, and the non-aqueous electrolyte contains $LiPF_6$.

7. (Previously Presented) The non-aqueous electrolyte cell as claimed in claim 1, wherein X in formula (1) is an organic group (A) of the following general formula (3):

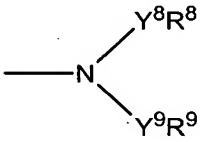
Formula (3)



(A)



(B)



(C)

wherein R^5 to R^9 each represents a monovalent substituent or a halogen element; Y^5 to Y^9 each represents a divalent linking group, a divalent element or a single bond; and Z represents a divalent group or a divalent element.

8. (Currently Amended) A non-aqueous electrolyte secondary cell comprising a non-aqueous electrolyte that contains a supporting salt, an organic solvent and a phosphazene derivative, and a positive electrode, and a negative electrode;

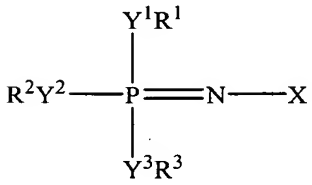
wherein the phosphazene derivative is a liquid at room temperature;

wherein the potential window of the phosphazene derivative is such that its lowermost limit is at most +0.5 V and its uppermost limit is at least +4.5 V,

wherein the potential window of the organic solvent is wider than that of the phosphazene derivative; and

wherein the phosphazene derivative is represented by any of the following general formula (1) or (2):

Formula (1)



wherein R^1, R^2 and R^3 each represents a monovalent substituent or a halogen element; X represents an organic group containing at least one element selected from carbon, silicon, germanium, tin, nitrogen, phosphorus, arsenic, antimony, bismuth, oxygen, sulfur, selenium, tellurium and polonium; and Y^1, Y^2 and Y^3 each represent a divalent linking group, a divalent element or a single bond; and in at least one of Y^1R^1, Y^2R^2 and Y^3R^3, Y is a single bond and R is a halogen atom;

Formula (2)

$$(PNR^4_2)n$$

wherein ~~each~~ R^4 ~~is chosen from a monovalent substituent and a a halogen element, and at least one R^4 is~~represents a halogen ~~element~~atom; and n falls between 3 and 15.

9. (Previously Presented) The non-aqueous electrolyte secondary cell as claimed in claim 8, wherein the potential window of the phosphazene derivative is such that its lowermost limit is at most 0 V and its uppermost limit is at least +5 V.

10. (Previously Presented) The non-aqueous electrolyte secondary cell as claimed in claim 8 or 9, wherein the phosphazene derivative satisfies at least one of the requirements

that (1) its viscosity at 25°C is at most 100 mPa·s (100 cP), (2) its flash point is not lower than 100°C, and (3) its molecular structure has a halogen-containing substituent.

11. (Previously Presented) The non-aqueous electrolyte secondary cell as claimed in claims 8 or 9, wherein the organic solvent contains an aprotic organic solvent.

12. (Original) The non-aqueous electrolyte secondary cell as claimed in claim 11, wherein the aprotic organic solvent satisfies at least one of the requirements that (1) it contains any of cyclic ester compounds or linear ester compounds, and (2) its viscosity at 25°C is at most 100 mPa·s (100 cP).

13. (Previously Presented) The non-aqueous electrolyte secondary cell as claimed in claims 8 or 9, wherein the supporting salt contains $LiPF_6$, the organic solvent contains ethylene carbonate, and the phosphazene derivative content of the non-aqueous electrolyte falls between 1.5 and 2.5 % by volume.

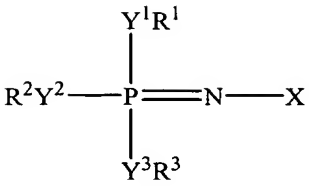
14. (Previously Presented) The non-aqueous electrolyte secondary cell as claimed in claims 8 or 9, wherein the supporting salt contains $LiPF_6$, the organic solvent contains ethylene carbonate, and the phosphazene derivative content of the non-aqueous electrolyte is larger than 2.5 % by volume.

15. (Currently Amended) A non-aqueous electrolyte secondary cell comprising a non-aqueous electrolyte that contains a supporting salt and a phosphazene derivative of which the electoconductivity in a lithium salt solution (0.5 mol/liter) is at least 2.0 mS/cm, and a positive electrode, and a negative electrode;

wherein the phosphazene derivative is a liquid at room temperature; and

wherein the phosphazene derivative is represented by any of the following general formula (1) or (2):

Formula (1)



wherein R^1, R^2 and R^3 each represents a monovalent substituent or a halogen element; X represents an organic group containing at least one element selected from carbon, silicon, germanium, tin, nitrogen, phosphorus, arsenic, antimony, bismuth, oxygen, sulfur, selenium, tellurium and polonium; and Y^1, Y^2 and Y^3 each represent a divalent linking group, a divalent element or a single bond; and in at least one of Y^1R^1, Y^2R^2 and Y^3R^3, Y is a single bond and R is a halogen atom;

Formula (2)

$(PNR^4_2)n$

wherein ~~each~~ R^4 ~~is chosen from a monovalent substituent and a a halogen element, and at least one R^4 is~~represents a halogen ~~element~~atom; and n falls between 3 and 15.

16. (Previously Presented) The non-aqueous electrolyte secondary cell as claimed in claim 15, wherein the electorconductivity of the phosphazene derivative in a lithium salt solution (0.5 mol/liter) is at least 4.0 mS/cm.

17. (Previously Presented) The non-aqueous electrolyte secondary cell as claimed in any of claims 15 or 16, wherein the supporting salt contains $LiPF_6$, the non-aqueous electrolyte contains ethylene carbonate, and the phosphazene derivative content of the non-aqueous electrolyte falls between 1.5 and 2.5 % by volume.

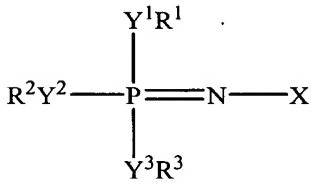
18. (Previously Presented) The non-aqueous electrolyte secondary cell as claimed in any of claims 15 or 16, wherein the supporting salt contains $LiPF_6$, the non-aqueous electrolyte contains ethylene carbonate, and the phosphazene derivative content of the non-aqueous electrolyte is larger than 2.5 % by volume.

19. (Currently Amended) A non-aqueous electrolyte secondary cell comprising a non-aqueous electrolyte that contains a supporting salt and a phosphazene derivative whose dielectric constant at 25°C is at least 15 and the viscosity is at most 20 mPa·s (20 cP), and a positive electrode, and a negative electrode;

wherein the phosphazene derivative is a liquid at room temperature; and

wherein the phosphazene derivative is represented by any of the following general formula (1) or (2):

Formula (1)



wherein R^1, R^2 and R^3 each represents a monovalent substituent or a halogen element; X represents an organic group containing at least one element selected from carbon, silicon, germanium, tin, nitrogen, phosphorus, arsenic, antimony, bismuth, oxygen, sulfur, selenium, tellurium and polonium; and Y^1, Y^2 and Y^3 each represent a divalent linking group, a divalent element or a single bond; and in at least one of Y^1R^1, Y^2R^2 and Y^3R^3, Y is a single bond and R is a halogen atom;

Formula (2)

$(PNR^4_2)n$

wherein ~~each~~ R^4 ~~is chosen from a monovalent substituent and a a halogen element, and at least one R^4 is~~ represents a halogen ~~element~~atom; and n falls between 3 and 15.

20. (Previously Presented) The non-aqueous electrolyte secondary cell as claimed in claim 19, wherein the dielectric constant at 25°C of the phosphazene derivative is at least 30.